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Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

Report of the Fifth Committee

Rapporteur: Ms. Diana Minyi **Lee** (Singapore)

I. Introduction

1. At its 2nd plenary meeting, on 16 September 2016, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its seventy-first session the item entitled "Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 20th and 23rd meetings, on 13 and 23 December 2016. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records.[1]

3. For its consideration of the item, the Committee had before it the following documents:

(a) First performance report of the Secretary-General on the budget of the International Tribunal for the Former Yugoslavia for the biennium 2016-2017 (A/71/578);

(b) Financial report and audited financial statements for the year ended 31 December 2015 and report of the Board of Auditors (A/71/5/Add.14);

[1] A/C.5/71/SR.20 and A/C.5/71/SR.23.

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(c) Related report of the Advisory Committee on Administrative and Budgetary Questions (A/71/671).

II. Consideration of draft resolution A/C.5/71/L.8

4. At its 23rd meeting, on 23 December, the Committee had before it a draft resolution entitled "Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991" (A/C.5/71/L.8), submitted by the Chair on the basis of informal consultations coordinated by the representative of New Zealand.

5. At the same meeting, the Committee adopted draft resolution A/C.5/71/L.8 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

The General Assembly,

Having considered the first performance report of the Secretary-General on the budget of the International Tribunal for the Prosecution of the Persons Responsible for Serious Violations of International Law Committed in the Territory of the Former Yugoslavia since 1991 for the biennium 2016-2017,[1] the related report of the Advisory Committee on Administrative and Budgetary Questions,[2] the financial report and audited financial statements for the year ended 31 December 2015 and the report of the Board of Auditors on the International Tribunal for the Former Yugoslavia[3] and the recommendations contained therein,

Recalling its resolution 47/235 of 14 September 1993 on the financing of the International Tribunal for the Former Yugoslavia and its subsequent resolutions thereon, the latest of which was resolution 70/242 of 23 December 2015,

1. *Takes note* of the first performance report of the Secretary-General on the budget of the International Tribunal for the Former Yugoslavia for the biennium 2016-2017;[1]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

3. *Requests* the Secretary-General to ensure that proper management, internal control and accountability are in place in the Tribunal in order to prevent any erroneous payments;

4. *Emphasizes* the importance of the continued efforts of the Secretary-General to implement the completion strategy for the Tribunal in an efficient and timely manner;

5. *Requests* the Secretary-General to complete the work of the Tribunal within the approved timeline and resources, with due regard to the lessons learned from the liquidation of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of

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[1] A/71/578.
[2] A/71/671.
[3] *Official Records of the General Assembly, Seventy-first Session, Supplement No. 5N* (A/71/5/Add.14).

Neighbouring States between 1 January and 31 December 1994, and to report thereon at the main part of its seventy-second session;

6. *Decides* that any residual liquidation activities that remain after the completion of the substantive work of the Tribunal shall be undertaken by the International Residual Mechanism for Criminal Tribunals;

7. *Also decides* on a revised appropriation to the Special Account for the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 of a total amount of 98,064,000 United States dollars gross (86,917,900 dollars net) for the biennium 2016-2017, as detailed in the annex to the present resolution;

8. *Further decides*, for the year 2017, to apportion among Member States, in accordance with the scale of assessments applicable to the regular budget of the United Nations for the year, the amount of 25,050,225 dollars gross (22,157,800 dollars net), including 1,158,450 dollars gross (946,650 dollars net), being the increase in assessments;

9. *Decides*, for the year 2017, to apportion among Member States, in accordance with the rates of assessment applicable to peacekeeping operations of the United Nations for the year, the amount of 25,050,225 dollars gross (22,157,800 dollars net), including 1,158,450 dollars gross (946,650 dollars net), being the increase in assessments;

10. *Also decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraphs 8 and 9 above, their respective share in the Tax Equalization Fund in the amount of 5,784,850 dollars, including 423,600 dollars, being the increase of the estimated staff assessment income approved for the Tribunal for the biennium 2016-2017.

Annex

Financing for the biennium 2016-2017 of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

	Gross	Net
	(United States dollars)	
Initial appropriation for the biennium 2016-2017 (resolution 70/242)	95 747 100	85 024 600
First performance report for the biennium 2016-2017 (A/71/578)	2 316 900	1 893 300
Recommendations of the Advisory Committee on Administrative and Budgetary Questions (A/71/671)	–	–
Recommendations of the Fifth Committee	–	–
Revised appropriation for the biennium 2016-2017	**98 064 000**	**86 917 900**
Less: Estimated income for the biennium 2016-2017	(180 000)	(180 000)
Amount to be assessed for the biennium 2016-2017 (net of estimated income)	**97 884 000**	**86 737 900**
Assessment for 2016	47 783 550	42 422 300
Balance to be assessed for 2017	50 100 450	44 315 600
Including		
Contributions assessed on Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2017	25 050 225	22 157 800
Contributions assessed on Member States in accordance with the rates of assessment applicable to peacekeeping operations of the United Nations for 2017	25 050 225	22 157 800